U.S. ARMY ENGINEER DISTRICT, BUFFALO
Finance & Accounting Office
1776 Niagara Street
Buffalo, NY 14207

STANDARD OPERATING PROCEDURES
No. 37-6-7   5 April 1999

ACCRUED LEAVE ANALYSIS

1.   Purpose: To define the process and responsibilities for
monitoring, analyzing, forecasting, and reporting the Accrued
Leave Analysis. Step-by-step detail is provided in reference a.

2.   References:

     a.   CEFC-QQ SOP No. UFC-11, dated 11 Jan 99, Accrued Leave
Analysis Procedures

     b.   ER 37-2-10, 18-12, Accrued Leave Analysis Report

     c.   ER 37-2-10, 17-14, Labor Costs by Effective Time Method

     d.   ER 37-2-10, Appendix 17B, Accrued Leave Reconciliation

     e.   ER 37-2-10, Appendix 17C, Computation of Weighted Base
Salary

     f.   CERM-F memo dated 20 Jan 99, Due Dates for Accrued Leave
Liability Report

3.   Responsibilities:

     a.   USACE Finance Center (UFC) is responsible for technical
guidance involving the Accrued Leave account reconciliation
through SOP.

     b.   Great Lakes and Ohio River Division establishes
intermittent review requirements.

     c.   Finance and Accounting Office is responsible for
monitoring, analyzing, summarizing, forecasting, documenting, and
reporting this account as required.

4.   Procedures:

     a.   Present slide presentation on Power Point at monthly
Program Budget Advisory Committee meeting. Critical data required
is: our current funded balance and its relation to the annual
funding curve, the projected balance through the current leave

year, any rate change recommendations, and an explanation of potential material occurrences.

      b.   Regulatory bi-annual reporting requirement to UFC through Division RMO. Reports are due for the last pay period of the leave year and for one midterm pay period usually ending in June.

      c.   In the event that the bi-annual analysis shows the accrued leave account is underfunded, Division may require bi-weekly analysis and reporting by spreadsheet until the account becomes fully funded again.

      d.   The narrative accompanying any of the above reports should reflect significant data or posting errors that cause the leave account to be distorted.

M. CHRISTINE MOONEY
Finance and Accounting Officer